ABSTRACT

THE INFLUENCE OF ASSETS STRUCTURE AND LIQUIDITY TO CAPITAL STRUCTURE IN MANUFACTURED COMPANY SECTOR CONSTRUCTION AND BUILDING LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2009-2013

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This research was conducted in the Manufactured Company Sector Construction and Building. The purpose of this study is to determine of the influence the assets structure and liquidity as measured by the current ratio (CR) partially and simultaneously to capital structure as measured by debt-to-equity ratio (DER).

The method used in this research is descriptive method verification with quantitative approach. The sample used in this study is an annual financial report in 2009-2013 as many as 30 samples. The test statistic used is multiple linear regression analysis, the classical assumption test, analysis of the correlation coefficient, determination coefficient and hypothesis testing using SPSS V.20 for windows.

Results of the analysis showed that the assets structure has positive effect on the capital structure (DER), liquidity negatively effect the capital structure (DER), the assets structure and liquidity and simultaneous partial effect on the capital structure (DER).

Keywords: Asset Structure, Liquidity and Capital Structure (DER)